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Date of Deposit

Gustavo Siller, Jr., Reg.: 32,305

Name of applicant, assignee or  
Registered Representative

/Gustavo Siller, Jr./

Signature

February 20, 2007

Date of Signature

Our Case No. 9281-4755  
Client Reference No. N US03022

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Application of:

Kiyoshi Sato

Serial No. 10/797,794

Filing Date: March 10, 2004

For: THIN FILM MAGNETIC HEAD HAVING  
TOROIDAL COIL AND MANUFACTURING  
METHOD OF THE SAME

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) Examiner: W.J. Klimowicz  
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) Art Unit: 2627  
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**RESPONSE TO OFFICE ACTION DATED OCTOBER 17, 2006**

Commissioner for Patents  
Alexandria, VA 22313-1450

Dear Sir:

This paper is in response to the Office communication dated October 17,  
2006.

**Amendments to the Claims** begin on page 2 of this paper.

**Remarks** begin on page 7 of this paper.